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REMARKS

The present amendment is responsive to the Office Action dated February 6, 2004, the deadline for response to which has been extended by two (2) months to July 6, 2004, by payment of the requisite fee, submitted herewith by means of form PTO 2038 transmitted immediately hereafter.

Applicants' representative confirms that claims 12-16 are properly apparatus claims.

Claims 1-11 were rejected under 35 USC §101 as allegedly non-statutory. Reconsideration and withdrawal of these rejections are respectfully requested, as claim 1 has been amended so as to provide adequate technological basis in the body of the claim.

Claims 1-7, 9-12 and 14-27 were rejected as being unpatentable over Conway in view of (Bone et al. and Fahey). Reconsideration and withdrawal of these rejections are respectfully requested, for the following reasons.

As the Office will note, each of the independent claims has been amended to more precisely define the claimed embodiments. For example, claim 1, as amended, recites:

creating a unique cost source identifier data structure for each collected actual cost; each created cost source identifier data structure including a plurality of attribute fields;
populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;
storing the populated cost source identifier data structure in a memory of a computer;

The applied combination does not teach or suggest such steps of the claimed invention as a whole. The Office Action points to element 28 of the primary reference to Conway for a teaching of "a unique cost source identifier is created for each collected cost and storing the collected actual costs (element 28)". However, inspection of the Conway reference reveals that element 28 is a box that reads nearby tags 20 and supplies the identification number thereof to the computer 30. See Column 4, lines 42-49. Note that only an identification number (no costs) are collected (not created)

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by tag reader 28. Tag reader 28, therefore, appears to be unhelpful within the context of an obviousness rejection and combination of references.

Fahey is also relied on for a teaching of "new unique identifiers created and stored upon each occurrence of a transaction that affects the actual cost of carrying out an activity". The Office points to Col. 6, lines 53-67, Col. 7, lines 1-50 and Table 1 as evidence of such teaching. However, the Activity categories of Table 1 are not unique cost source identifier data structures that include a plurality of fields that may be populated and stored, as now claimed herein. The Activity Categories of Fahey are simple codes that correspond to various activity centers to which costs may be assigned. The applied combination, therefore, is not believed to teach or to suggest the presently claimed embodiments, as none of the applied references, either considered singly or in combination, teach or suggest the claimed cost source identifier data structures having a plurality of attribute fields that are populated, as claimed. Moreover, the applied combination does not teach or suggest any hierarchical structure of such populated cost source identifier data structures, as also claimed. The Examiner will note that each of the independent claims has been amended so as to include recitations that distinguish the claimed embodiments from the collective teachings of the applied references.

For the foregoing reasons, therefore, it is not believed that the 35 USC §103 rejections are tenable. Reconsideration and withdrawal of the obviousness rejections are, therefore, respectfully requested.

The Examiner, during the telephone interview of May 17, 2004, helpfully indicated that the claims would most likely be deemed to be allowable if amended so as to distinguish them from the applied combination and that the Examiner is unlikely to attempt to add yet another reference in an attempt to shoehorn the claims into a hypothetical four-way combination of references for the

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purposes of a new 103 rejection. It is believed that the claims as now presented define inventions that find no counterpart in the applied art and that the outstanding rejections have been overcome.

It is believed, therefore, that the present amendment overcomes the outstanding rejections and places this application in condition for allowance. Applicant respectfully requests that a timely Notice of Allowance be issued in this case. Should the Examiner have any further questions regarding this amendment or the application in general, he need only call the undersigned, and whatever is needed will be done at once.

Respectfully submitted,

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